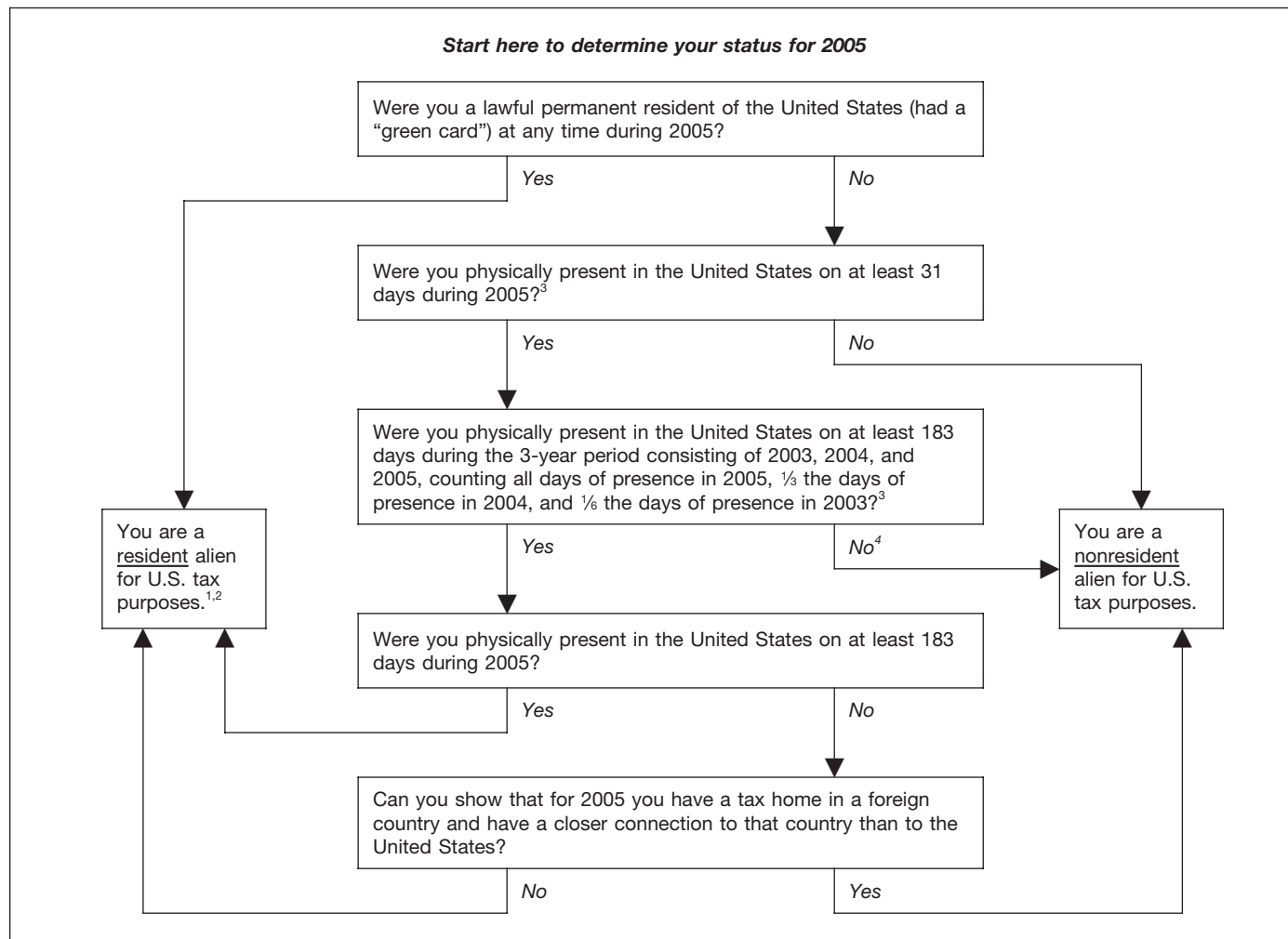


Figure 1-A. **Nonresident Alien or Resident Alien?**



<sup>1</sup> If this is your first or last year of residency, you may have a dual status for the year. See *Dual-Status Aliens* in chapter 1.

<sup>2</sup> In some circumstances you may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

<sup>3</sup> See *Days of Presence in the United States* in this chapter for days that do not count as days of presence in the United States.

<sup>4</sup> If you meet the substantial presence test for 2006, you may be able to choose treatment as a U.S. resident alien for part of 2005. For details, see *Substantial Presence Test* under *Resident Aliens* and *First-Year Choice* under *Dual-Status Aliens* in chapter 1.